



GEORGIA LOCAL GOVERNMENT FINANCE 2000 HIGHLIGHTS



Georgia Department of Community Affairs

October 2001

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Executive Summary

- Revenues of county governments totaled \$5.9 billion in FY 2000. General revenue collections totaled \$5.1 billion, while enterprise funds generated \$805 million.
- Municipal governments reported total revenue collections amounting to \$4.3 billion in the 2000 fiscal year. Collections from general revenues amounted to \$2.1 billion, while cities received \$2.3 from the collection of enterprise funds.
- The three consolidated county and city governments realized total revenues of \$568 million in the 2000 fiscal year. Consolidated governments reported a total of \$477 million from general revenues and \$92 million from enterprise fund revenues.
- Counties reported total expenditures exceeding \$6 billion in FY 2000. County general expenditures amounted to \$4.3 billion while expenditures from enterprise funds totaled \$1.1 billion and debt service costs amounted to \$646 million.
- Municipal total expenditures amounted to \$4.7 billion in the fiscal year. General expenditures for cities were slightly less than \$2 billion compared to \$2.3 billion for enterprise funds. Debt service costs for municipalities amounted to \$475 million.
- Consolidated governments spent a total of \$622 million in the last fiscal year, a significant increase from the \$527 million reported in FY 1999. General expenditures totaled \$440 million; expenditures from enterprise funds amounted to \$117 million and debt service costs for the consolidated governments equaled \$65 million.
- Counties held a total of \$3.6 billion in outstanding debt at the end of the 2000 fiscal year, an increase over the \$3.1 billion reported at the end of the previous year. During the year counties issued a total of \$966 million in new debt. Counties retired \$483 million in old debt during FY 2000. Interest payments on debt amounted to a reported \$163 million during the fiscal year.
- At the end of the fiscal year, municipalities held outstanding debt totaling \$5.2 billion. During the year municipalities issued a total of \$1.6 billion in new debt. The majority of this debt, \$1.1 billion, was issued by the City of Atlanta in the form of revenue bonds for water and sewer system improvements. In addition, municipalities retired a total of \$274 million during the year while interest payments made on debt equaled \$201 million.
- Consolidated governments reported a total of \$289 million in outstanding debt at the end of FY 2000. During the year, the three consolidated governments issued a total of \$43 million in new debt of all types. During FY 2000, consolidated governments retired a total of \$52 million in old debt. Interest payments on debt amounted to a reported \$13 million in 2000.
- At the end of the fiscal year counties held a total of \$4.7 billion in cash and investment assets.
- Municipalities held a total of \$3.4 billion in cash and investment assets at the end of the fiscal year.
- The three consolidated governments reported cash and investment assets amounting to \$549 million at the end of the fiscal year.
- At the end of the 2000 fiscal year, Georgia's local governments held a total of \$8.7 billion in all forms of cash and investment assets.

County Government Finances: 2000

During the 2000 fiscal year, Georgia's county government generated total revenues amounting to almost \$5.9 billion, an increase over the \$5.5 billion reported in the 1999 fiscal year. General revenues, which includes all funds except those received from the activities of enterprise funds, totaled \$5.1 billion while revenues from enterprise funds totaled \$800 million.

Expenditures from all sources topped \$6 billion during the last fiscal year. General expenditures totaled \$4.3 billion while expenditures for enterprise fund activities amounted to \$1.1 billion. Debt service costs added an additional \$646 million to county expenditures.

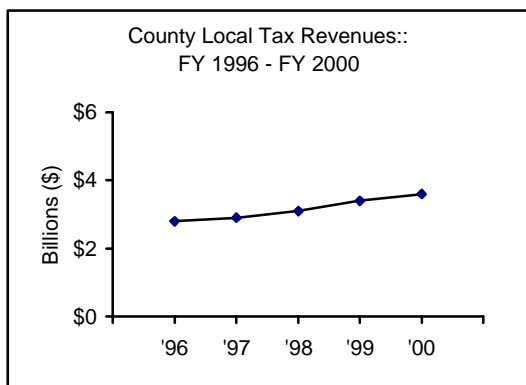
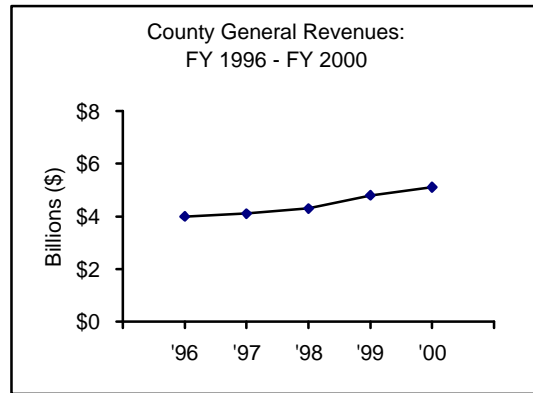
At the end of the 2000 fiscal year, counties held a total of \$3.6 billion in outstanding debt of all types. During the year counties issued just under \$1 billion in new debt and retired a total of \$483 million in old debt. Interest payments on debt during the year amounted to \$163 million.

In addition, at the end of the fiscal year, counties held a total of \$4.7 billion in cash and investment assets.

County General Revenues

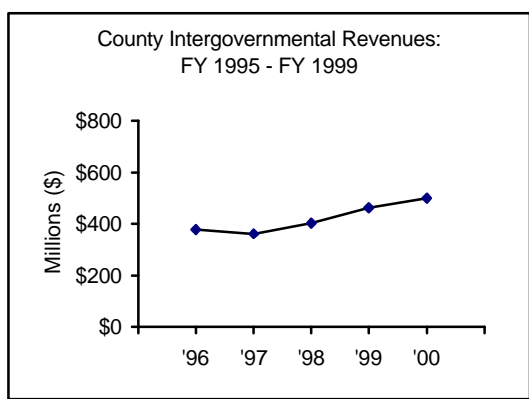
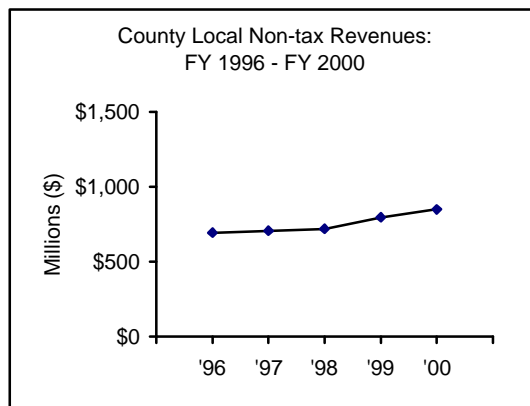
Counties governments received a total of \$5.1 billion in general revenues in FY 2000. General revenues make up the largest part of the county revenue dollar, claiming over 86% of all revenues received by counties in the last fiscal year.

Since FY 1996, general revenues have increase by over 25% from a level of \$4 billion to the current level of \$5.1 billion.



Revenues received from local tax sources, such as property taxes, sales taxes and excise and special use taxes, totaled \$3.6 billion during the past fiscal year, accounting for over 60% of all revenues received by counties. Since FY 1996, local tax revenues have remained fairly stable as a source of revenues for counties.

Receipts from local non-tax revenues amounted to \$849 million in the past fiscal year, totaling 14% of the total county revenue dollar. Local non-tax revenue sources include service charges, licenses, permits and fees, and funds derived from the use of money and property

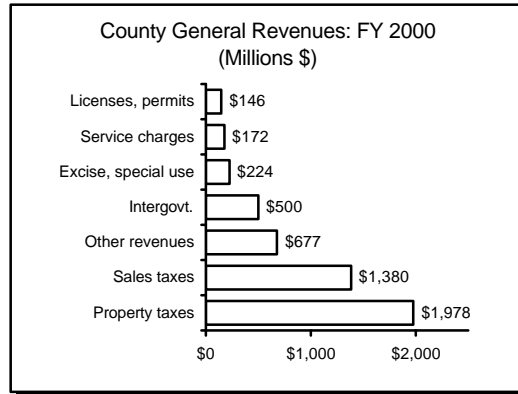


During the last fiscal year, counties reported receiving \$500 million in intergovernmental revenues – amounting to 8% of total county revenue collections in FY 2000.

Counties received \$364 million in funds from state government sources in FY 2000 or just over 6% of total revenues. Federal funds totaled \$96 million or less than 2% of all county revenues. Revenues received from other local governments amounted to less than 1% of all revenues or just \$40 million.

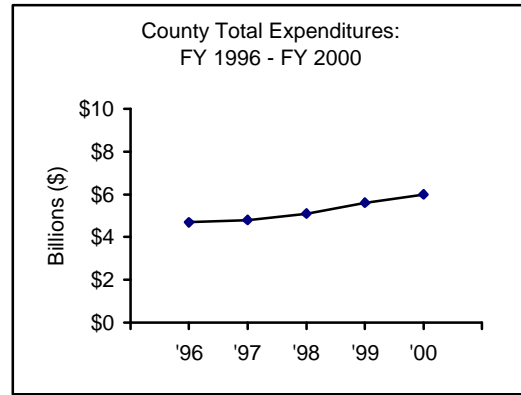
County Intergovernmental Revenues, by Type: FY 1996 – FY 2000 (Millions of Dollars)					
Source	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
State	\$281	\$282	\$310	\$345	\$364
Federal	\$66	\$49	\$63	\$86	\$96
Other local	\$30	\$28	\$28	\$31	\$40

Revenues from property taxes amounted to just under \$2 billion or 35% of total county revenues in FY 2000. Revenues from sales taxes amounted to \$1.4 billion or 25% of total revenues. Revenues from property taxes and sales taxes accounted for over 60% of the county revenue dollar in the past fiscal year. Revenues from other sources totaled \$677 million and intergovernmental revenues accounted for \$499 million.



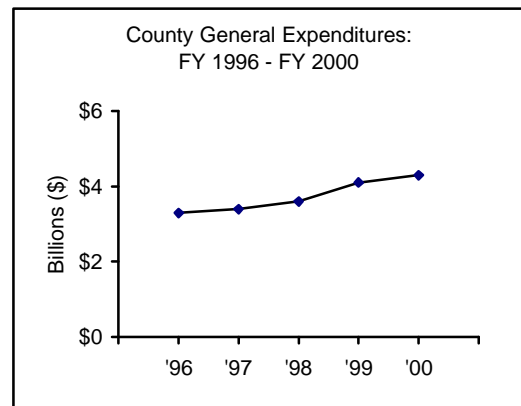
County Expenditures

Georgia's counties reported expenditures amounting to \$6 billion in FY 2000. Since FY 1996 county expenditures have risen from a level of \$4.7 billion to the current amount.



County General Expenditures

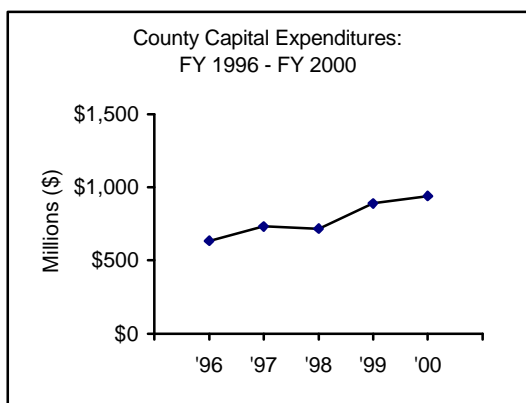
General expenditures for counties amounted to \$4.3 billion in the last fiscal year. In the years since FY 1996, general expenditures have grown from a level of \$3.3 billion to the current level. General expenditures account for almost three-quarters of total county spending.



County General Expenditures, by Category: FY 2000

Category	Amount (\$)	% of Total
Public safety	\$1.03 billion	17%
Administration	\$675 million	11%
Health and human services	\$538 million	9%
Courts	\$316 million	5%
Highways, streets and drainage	\$299 million	5%
Leisure services	\$190 million	3%
Other expenditures	\$170 million	3%
Community development	\$92 million	2%
Public works	\$68 million	1%
Education (non-school board)	\$1 million	+0%

Spending for public safety by counties topped \$1 billion for the first time, amounting to 17% of total spending. Administration costs totaled \$675 million, amounting to 11% of total expenditures. Health and human services expenditures totaled \$538 million in the fiscal year. Expenditures for courts amounted to \$316 million or just 5% of total spending while spending for highways, streets and drainage amounted to \$299 million.

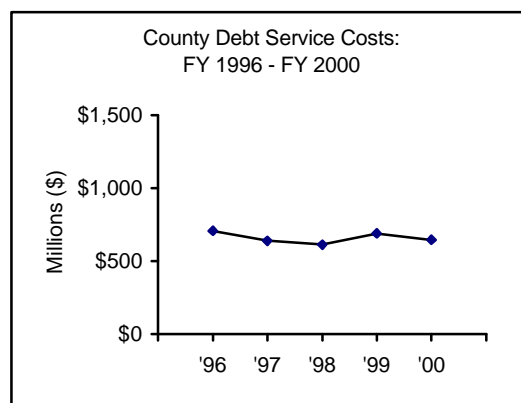


Capital expenditures, spending for the purchase of equipment, land and structures, and construction, totaled \$942 million in the past fiscal year. Capital spending accounted for 16% of total spending in FY 2000.

County Debt Service Costs

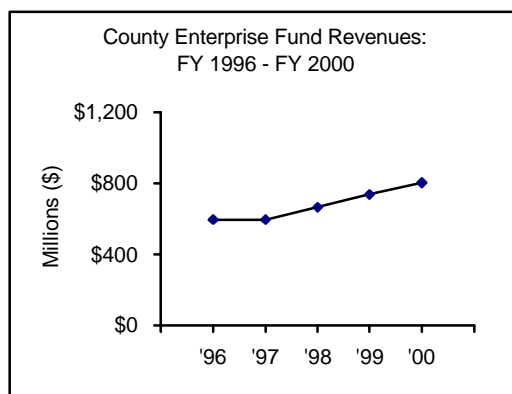
Debt services costs in the last fiscal year, FY 2000, amounted to \$646 million or 11% of the total amount spent by counties during the year.

In the fiscal year, debt retirement accounted for \$483 million in spending while interest costs on debt claimed \$163 million of the total debt service costs.



Finances of County Enterprise Funds

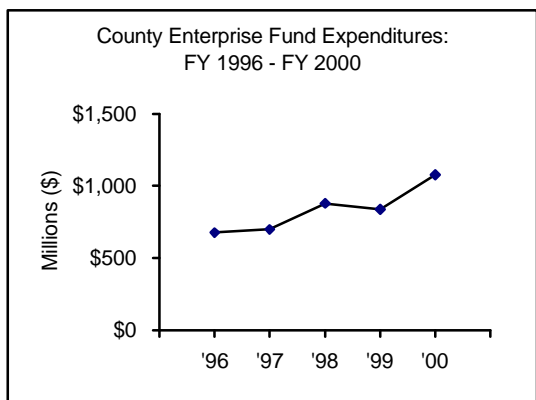
County enterprise fund revenues in FY 2000 totaled \$805 million, an increase over the \$739 million reported in the previous year. Revenues from enterprise funds accounted for 14% of total county revenues in the fiscal year.



Revenues from county water and sewer systems, totaling \$667 million, accounted for 12% of the total county revenue dollar. Revenues from solid waste systems amounted to \$105 million, just 2% of the revenue dollar. Revenues from other enterprise funds accounted for an additional \$26 while airport revenues totaled \$6 million. Revenues from gas supply systems amounted to less than \$500,000.

Revenues of County Enterprise Funds, by Type: FY 2000

Category	Amount (\$)	% of total
Water and sewer supply system	\$667 million	12%
Solid waste system	\$105 million	2%
Other enterprise funds	\$27 million	+0%
Airport	\$6 million	+0%
Gas supply system	\$500,000	+0%



Expenditures from enterprise funds totaled \$1.1 billion in FY 2000, an increase over the \$840 million reported in the previous year. Overall, enterprise fund expenditures accounted for just 18% of total county spending in the past fiscal year.

Expenditures from County Enterprise Funds, by Type: FY 2000

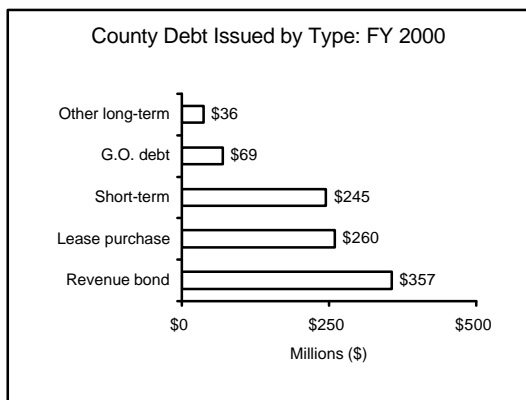
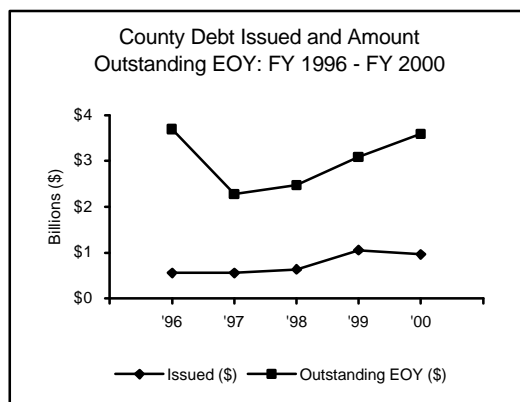
Category	Amount (\$)	% of total
Water and sewer supply system	\$906 million	15%
Solid waste system	\$106 million	2%
Other enterprise funds	\$52 million	1%
Airport	\$13 million	+0%
Gas supply system	\$940,000	+0%

Spending for county water and sewer systems totaled \$906 million in the fiscal year, or 15% of the county spending dollar. Spending for solid waste systems totaled \$106 million while expenditures from other enterprise fund accounts totaled an additional \$52 million, less than 1% of total county spending. Spending for the one county gas system equaled less than slightly less than \$1 million.

County Debt Patterns

During FY 2000, counties reported issuing a total of \$967 million in new debt of all forms, a decrease over the \$1 billion reported in the previous fiscal year. Since FY 1996, counties have issued \$3.8 billion in debt.

At the end of the fiscal year, counties held a total of \$3.6 billion in all forms of debt. The amount of debt outstanding at the end of the fiscal year has actually slightly decreased from a level of \$3.7 billion in FY 1996 to the current level.



In FY 2000 counties issued a total of \$357 million in new revenue bond debt. Lease purchase borrowing amounted to an additional \$260 million. These two forms of borrowing accounted for almost two-thirds of the debt issued by counties in FY 2000. Short-term borrowing totaled \$245 million while general obligation borrowing accounted for \$69 million. Other-long term borrowing accounted for \$36 million.

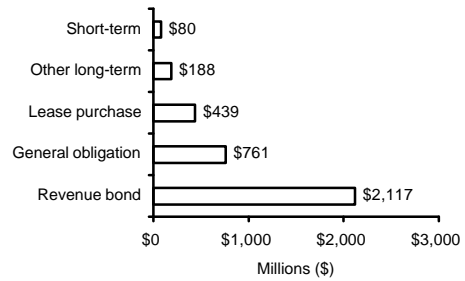
During the 2000 fiscal year, short-term borrowing for all purposes amounted to \$245 million or 25% of all county borrowing. Borrowing in the form of revenue bonds for water and sewer systems amounted to \$245 million while lease pool borrowing for all other purposes accounted for an additional \$174 million. Revenue bond borrowing for all other purposes amounted to \$109 million.

County Debt Issued by Purpose by Amount: FY 2000

Category	Type	Amount (\$)	% of total
Short-term	Short-term	\$245 million	25%
Water & sewer system	Revenue	\$245 million	25%
All other	Lease pool	\$174 million	18%
All other	Revenue	\$109 million	11%
Water & sewer system	G.O.	\$57 million	6%
Public buildings	Lease pool	\$42 million	4%

Counties at the end of the fiscal year held a total of \$2.1 billion in revenue bond debt, almost 60% of the debt held by counties. Outstanding general obligation borrowing amounted to \$761 million or 22% of the debt held by counties. Lease purchase borrowing claimed an additional \$439 million of the debt held at the end of the year. Revenue bond and G.O. debt together accounted for over 80% of the outstanding debt held by counties at the end of the fiscal year.

County Debt Outstanding at End of Year by Type: FY 2000



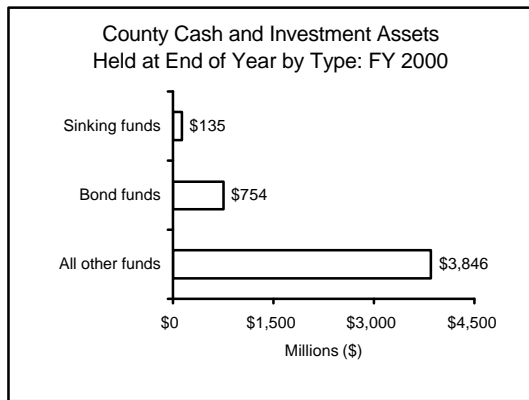
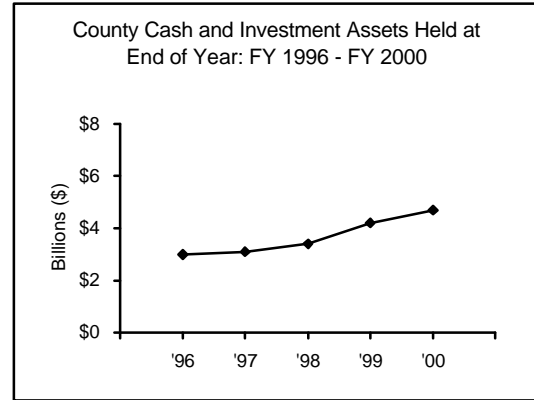
County Debt Outstanding at End of Year by Amount: FY 2000

Category	Type	Amount (\$)	% of total
Water and sewer	Revenue	\$1.8 billion	49%
All other	Revenue	\$244 million	7%
All other	Lease pool	\$225 million	6%
Jails	G.O.	\$187 million	5%
Public buildings	G.O.	\$158 million	4%
Public buildings	Lease pool	\$109 million	3%

At the end of the fiscal year, counties held a total of \$1.8 billion in revenue bond debt for water and sewer systems. This amount accounted for almost half of the total debt outstanding at the end of the year.

County Cash and Investment Assets

At the end of FY 2000, counties held a total of \$4.7 billion in cash and investment assets. Since the end of FY 1996, the amount of cash and investment and investment assets held by counties has increased from a level of \$3 billion to the current level.



Over 80% of the cash and investment assets held by counties were held in the form of all other funds, totaling \$3.8 billion at the end of the year. Assets held in the form of bond funds amounted to \$754 million (16%) and funds held in sinking funds equaled \$135 million or only 3% of the total held at the end of the year.

Municipal Government Finances: 2000

In FY 2000, municipal revenues totaled \$4.3 billion, an increase over the \$4 billion reported in the previous fiscal year. General revenues totaled \$2.1 billion while revenues from enterprise funds totaled \$2.3 billion.

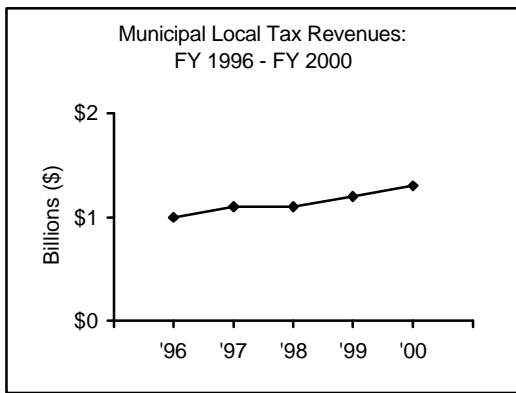
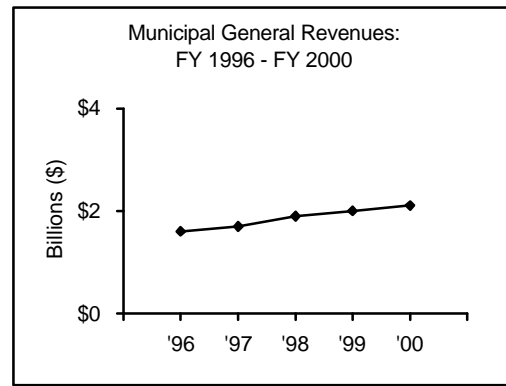
Spending by municipalities for all purposes during the year amounted to \$4.7 billion, a slight increase over the \$4.6 billion reported in the previous fiscal year. General expenditures amounted to just under \$2 billion while expenditures from enterprise funds totaled \$2.3 billion. Debt retirement and interest costs accounted for an additional \$475 million in spending during the year.

At the end of the past fiscal year, municipalities held a total of \$5.2 billion in outstanding debt, a marked increase over the \$3.7 billion held at the end of the previous year. During the year, cities issued a total of \$1.7 billion in new debt of all types. Also, during the year, cities retired a total of \$274 million in old debt. Interest payments on debt during FY 2000 amounted to \$201 million.

At the end of the 2000 fiscal year, municipalities reported holding a total of \$3.4 billion in cash and investment assets, a significant increase from the amount of \$2.7 billion held at the end of the previous year.

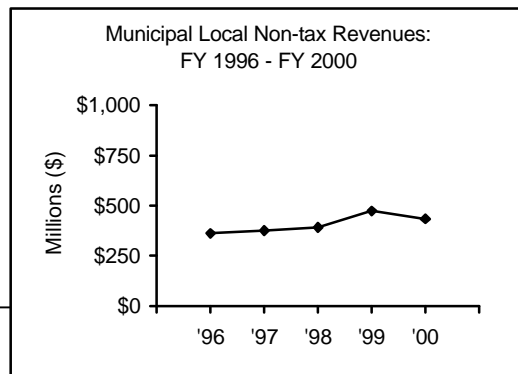
Municipal General Revenues

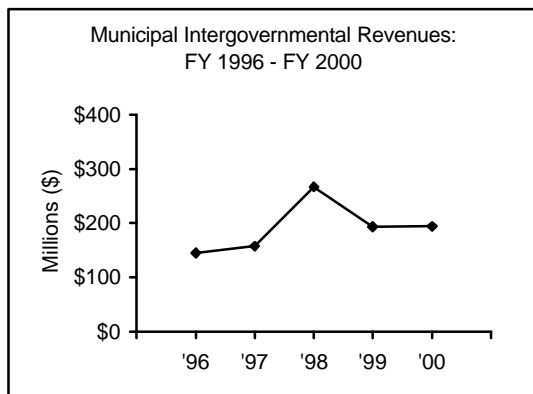
Municipalities received a total of \$2.1 billion in general revenues billion in FY 2000. General revenues have risen from a level of \$1.6 billion in FY 1996 to the amount reported in the past year.



Local tax revenues, which would consist primarily of property taxes, sales taxes and excise and special use taxes, generated a total of \$1.3 billion for municipalities in the 2000 fiscal year. Local tax revenues have remained fairly stable as a percentage of total revenues for municipalities since FY 1996, accounting for around 30% of total county revenues.

Local non-tax revenues, which are composed primarily of revenues from service charges, totaled \$433 million in the past fiscal year, down from the level of \$475 million in the previous year. Local non-tax revenues amounted to 10% of total revenues in the past year.





Georgia's cities received a total of \$194 million from intergovernmental revenues in the past fiscal year. Intergovernmental revenues equaled less than 5% of total municipal revenues in FY 2000.

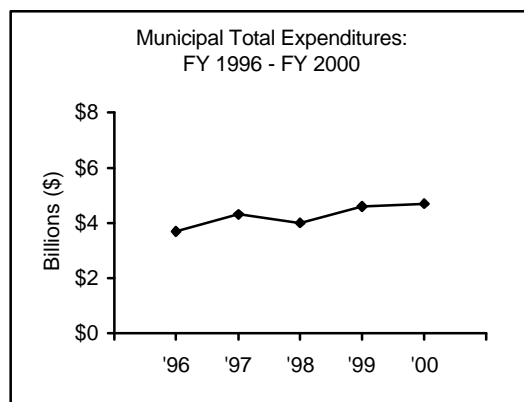
Funds received from the state government in the past year amounted to \$82 million for cities. Federal funds received by cities totaled \$72 million and funds received from other local

Municipal Intergovernmental Revenues, by Type: FY 1996 – FY 2000 (Millions of Dollars)					
Source	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
State	\$58	\$63	\$64	\$82	\$82
Federal	\$55	\$59	\$166	\$70	\$72
Other local	\$32	\$36	\$39	\$40	\$39

governments equaled \$39 million.

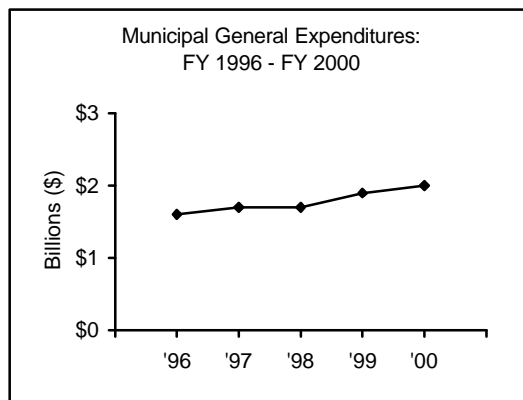
Municipal Expenditures

Total expenditures for Georgia's municipalities in the past year totaled \$4.7 billion, a slight increase over the \$4.6 billion reported the previous year. Since FY 1996, total expenditures have increased from a level of \$3.7 billion to the current level.



Municipal General Expenditures

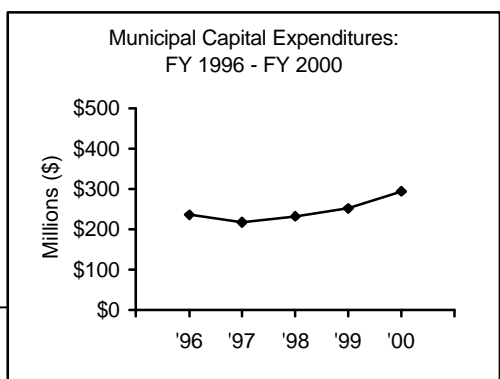
General expenditures for cities amounted to \$2 billion in FY 2000, an increase over the \$1.9 billion reported in the previous year. General expenditures have been very stable for cities over the past five years, growing from \$1.6 billion to the current level.



Municipal General Expenditures, by Category: FY 2000

Category	Amount (\$)	% of Total
Public safety	\$691 million	15%
Administration	\$323 million	7%
Highways, streets and drainage	\$173 million	4%
Other expenditures	\$144 million	3%
Leisure services	\$122 million	3%
Public works	\$101 million	2%
Community development	\$71 million	1%
Courts	\$35 million	1%
Education (non-school board)	\$23 million	+0%
Health and human services	\$13 million	+0%

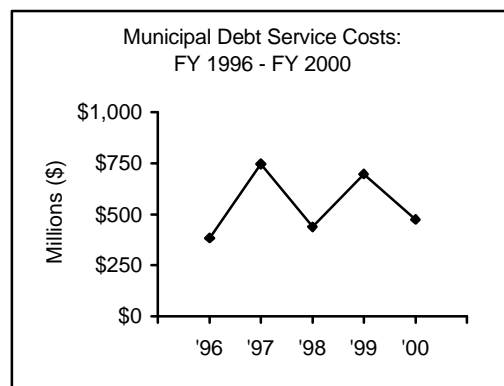
Expenditures for public safety again claimed the largest share of the expenditure dollar for municipalities in the past year, amounting to \$691 million or 15% of total municipal spending. Expenditures for administration totaled \$323 million or 7% of total spending. Spending for highways, streets and drainage amounted to \$173 million, 4% of the total spent by cities. The top three general spending categories accounted for over 25% of the total municipal spending.



Capital spending, those expenditures for the purchase of equipment, land and structures, and construction, amounted to \$294 million in the past fiscal year, 6% of total city spending.

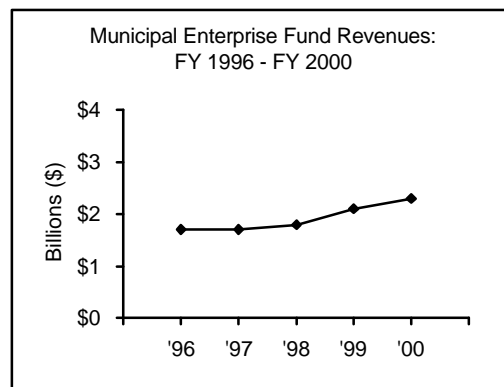
Municipal Debt Service Costs

Debt services costs in the 2000 fiscal year amounted to a total of \$475 million or 6% of the total amount spent by municipalities. Debt service spending by cities has shown great swings from one year to the next.



Finances of Municipal Enterprise Funds

Municipalities received a total of \$2.3 billion in the past year from the revenues of enterprise funds. Enterprise fund revenues account for just over 52% of total municipal revenues.



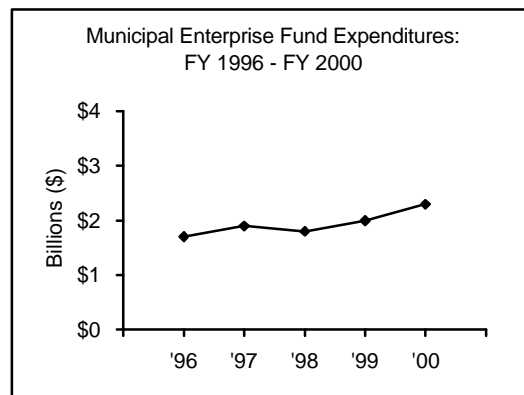
Revenues of Municipal Enterprise Funds, by Type: FY 2000

Category	Amount (\$)	% of total
Water and sewer supply system	\$775 million	18%
Electric supply system	\$641 million	15%
Airport system	\$423 million	10%
Gas supply system	\$238 million	5%
Solid waste system	\$113 million	3%
Other enterprise funds	\$82 million	2%

Revenues from water and sewer systems totaled \$775 million while electric supply system revenues amounted to \$641 million. Revenues from airport systems, primarily Atlanta's

Hartsfield International, equaled \$423 million. Revenues from gas supply systems amounted to \$238 million, while solid waste system revenues equaled \$113 million and other enterprise funds generated \$82 million in revenues for cities.

Expenditures from enterprise fund accounts totaled \$2.3 billion in the past year, an increase over the \$2 billion reported in the previous year. In the five-year period since FY 1996, spending from enterprise funds has risen slightly from a level of \$1.7 billion to the current \$2.3 billion.



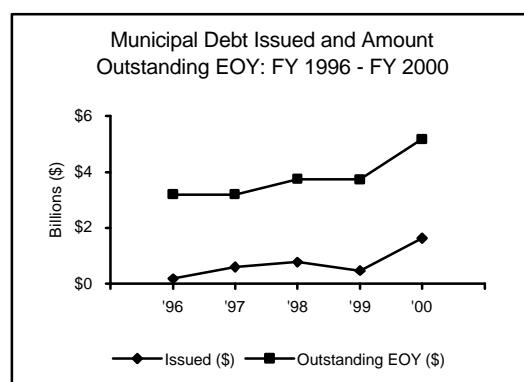
Expenditures of Municipal Enterprise Funds, by Type: FY 2000

Category	Amount (\$)	% of total
Water and sewer supply system	\$969 million	21%
Electric supply system	\$550 million	12%
Airport system	\$316 million	7%
Gas supply system	\$211 million	5%
Solid waste system	\$121 million	3%
Other enterprise funds	\$103 million	2%

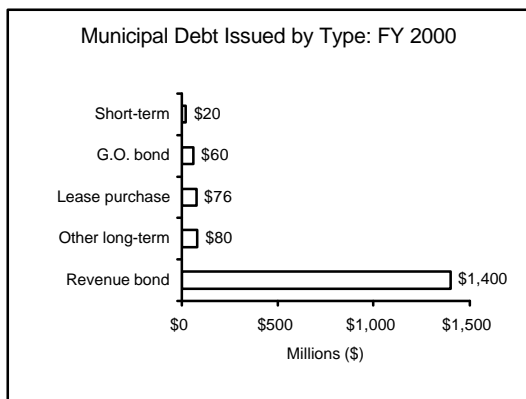
Water and sewer supply systems incurred \$969 million in expenditures for cities in the fiscal year. Expenditures from electric supply systems totaled \$550 million while airport system expenditures totaled \$316 million. Spending for gas supply systems amounted to \$211 million and solid waste system expenses amounted to \$121 million. Expenditures from other enterprise funds totaled an additional \$103 million for cities.

Municipal Debt Patterns

Georgia's cities in the 2000 fiscal year issued a total of \$1.6 billion in new debt of all types, a marked increase from the \$479 million issued in FY 1999. The City of Atlanta alone issued a total of \$1.1 billion in revenue bond debt for its water and sewer system. Since FY 1996, municipalities have issued a total of \$3.7 billion in debt of all types.

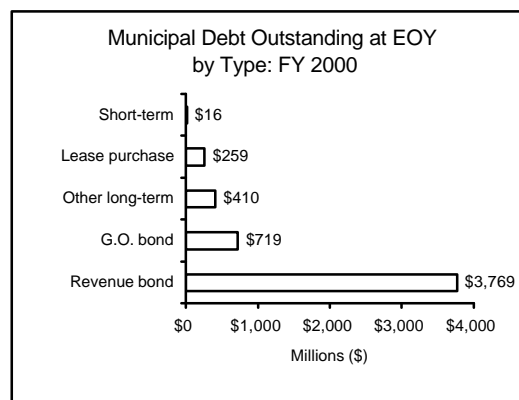


At the end of the 2000 fiscal year, cities held a total of \$5.2 billion in outstanding debt. In FY 2000, the amount of debt outstanding at the end of the fiscal year increased by 38% over the amount held at the end of the previous year.



Over 86% of the debt issued by cities in the past fiscal year was issued in the form of revenue bond debt, totaling \$1.4 billion. Other long-term borrowing amounted to \$80 million and lease purchase borrowing totaled an additional \$76 million. General obligation borrowing accounted for \$60 million.

Almost 75% of the debt held by cities at the end of FY 2000 was held in the form of revenue bond debt – totaling \$3.8 billion. General obligation debt outstanding totaled \$719 million while other long-term borrowing totaled \$410 million. Outstanding lease purchase debt equaled an additional \$259 million and outstanding short-term debt totaled just \$16 million.



Borrowing in the form of revenue bonds for water and sewer systems accounted for \$1.3 billion of the new debt issued in the past fiscal year, over 80% of the total borrowing by cities in the year. Revenue bond borrowing for all other purposes totaled \$76 million and other long-term borrowing for water and sewer systems accounted for \$58 million. Borrowing in the form of

Municipal Debt Issued by Purpose by Amount: FY 2000			
Category	Type	Amount (\$)	% of total
Water & sewer system	Revenue	\$1.3 billion	81%
All other	Revenue	\$76 million	5%
Water & sewer system	Other long-term	\$58 million	4%
Multi-purpose	G.O.	\$42 million	3%
All other	Lease pool	\$35 million	2%

general obligation bonds for multi-purposes accounted for an additional \$42 million. Total borrowing for water and sewer systems amounted to \$1.4 billion in the fiscal year.

Debt issued in the form of revenue bonds for water and sewer systems accounted for \$2.6 billion or half of the debt outstanding at the end of the fiscal year. Revenue bond borrowing for airports, totaling \$828 million, amounted to an additional 16% of the outstanding debt. Taken together, revenue bond borrowing for water and sewer systems and airports claimed over two-thirds of the outstanding debt held by cities at the end of the fiscal year. Borrowing of all types for water and sewer systems amounted to almost \$3 billion of the outstanding debt held by cities at the end of the past fiscal year.

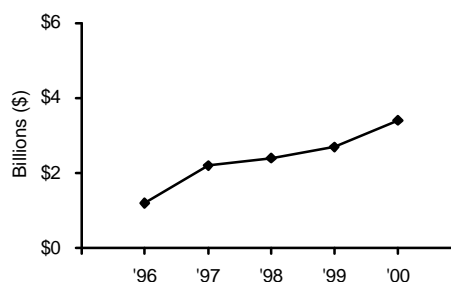
Municipal Debt Outstanding at End of Year by Amount: FY 2000

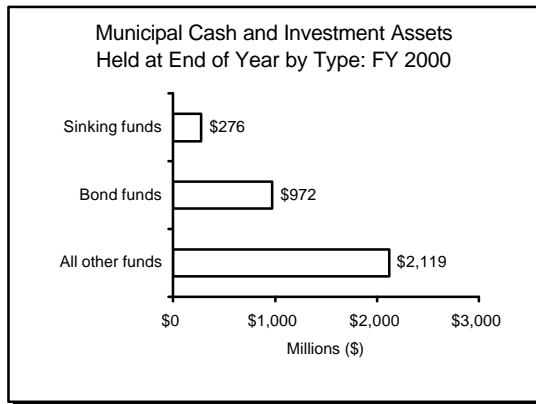
Category	Type	Amount (\$)	% of total
Water & sewer system	Revenue	\$2.6 billion	50%
Airport	Revenue	\$828 million	16%
Multi-purpose	G.O.	\$433 million	8%
Water & sewer system	Other long-term	\$369 million	7%
All other	Revenue	\$200 million	4%

Municipal Cash and Investment Assets

Municipalities held a total of \$3.4 billion in cash and investment assets at the end of FY 2000, a significant increase over the amount held at the end of the previous year. The increase can in large part be attributed to the increase in new debt issued during the fiscal year.

Municipal Cash and Investment Assets Held at End of Year: FY 1996 - FY 2000





Municipalities held the majority of their cash and investment assets in the form of all other funds, totaling \$2.1 billion. Bond funds amounted to \$972 million (29%) while funds held in sinking funds equaled \$276 million or 8% of the total.

Consolidated Government Finances: 2000

In the 2000 fiscal year, consolidated governments reported total revenues amounting to \$568 million. General revenues for consolidated governments equaled \$477 million in the fiscal year while revenues from enterprise funds totaled \$92 million.

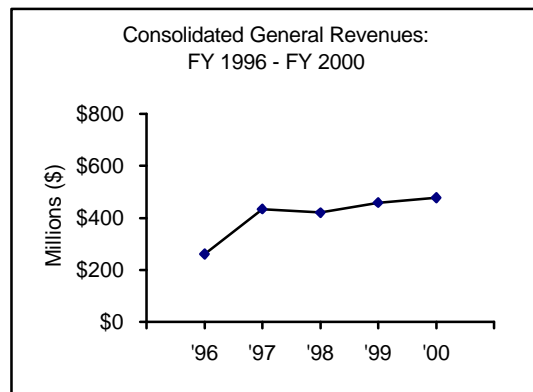
Consolidated governments reported expenditures totaling \$622 million in FY 2000. General expenditures amounted to \$440 million while expenditures from enterprise funds equaled a total of \$117 million. Debt service costs amounted to a total of \$65 million for consolidated governments.

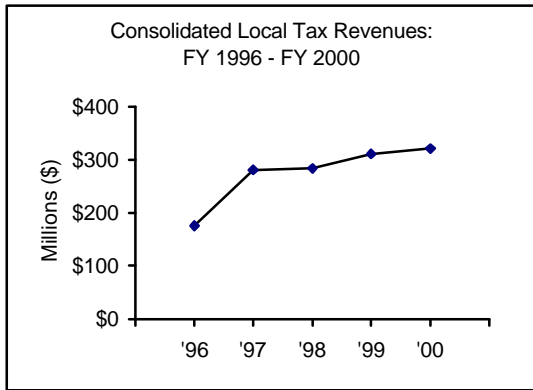
At the end of FY 2000, consolidated governments held a total of \$289 million in outstanding debt. During the year, the three consolidated governments issued a total of \$43 million in new debt while a total of \$52 million in old debt was retired. Interest payments on debt during the year amounted to a total of \$13 million.

At the end of the 2000 fiscal year, the three consolidated governments held a total of \$549 million in cash and investment assets.

Consolidated General Revenues

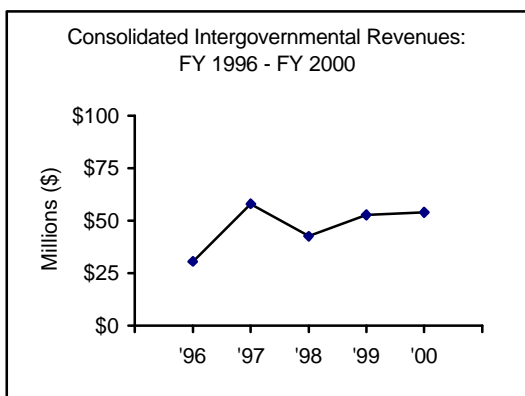
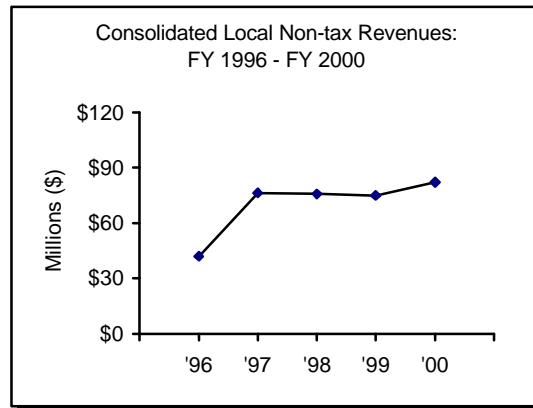
General revenues for consolidated governments totaled \$477 million in FY 2000. General revenues accounted for 83% of total consolidated revenues in the past year. The marked increase in general revenues for consolidated governments from 1996 to 1997 are due to the inclusion of Augusta/Richmond County as a consolidated government in FY 1997. This factor will occur in all sections of the report.





Local tax revenues equaled \$321 million for consolidated governments in FY 2000. Local tax revenues are composed of property taxes, sales taxes, excise and special use taxes and revenues from licenses, permits and fees.

Consolidated governments reported a total of \$82 million in the last fiscal year from the collection of local non-tax revenues. Over the past three fiscal years, non-tax revenues have shown only slight growth for consolidated governments.

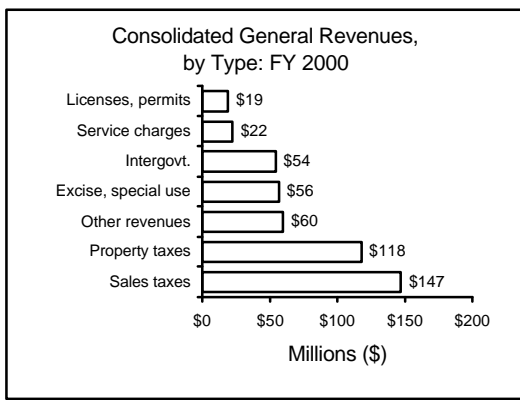


Intergovernmental revenues received by consolidated governments equaled \$54 million in the past year, less than 10% of total revenues.

State funds received by the consolidated governments totaled \$38 million in FY 2000. Funds received from the federal government amounted to \$15 million, up from \$8 million in the previous year, and funds received from other local governments amount to less than \$1 million.

Consolidated Intergovernmental Revenues, by Type: FY 1996 – FY 2000

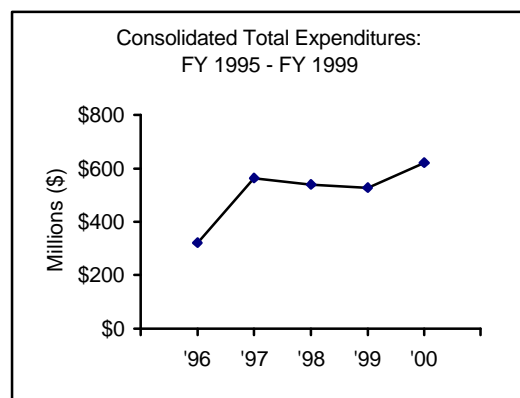
Source	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
State	\$21 million	\$41 million	\$30 million	\$43 million	\$38 million
Federal	\$9 million	\$12 million	\$11 million	\$8 million	\$15 million
Other local	\$539,000	\$5 million	\$1 million	\$2 million	\$728,000



Revenues from the collection of sales taxes accounted for over one-fourth (27%) of the revenues received by consolidated governments in the fiscal year, amounting to \$147 million. Property tax revenues amounted to \$118 million or 22% of total revenues. Revenues from other sources, totaling \$60 million, accounted for 11% of total revenues. Revenues from excise and special use taxes amounted to \$56 million and intergovernmental revenues, totaling \$54 million, accounted for another 10% of consolidated revenues.

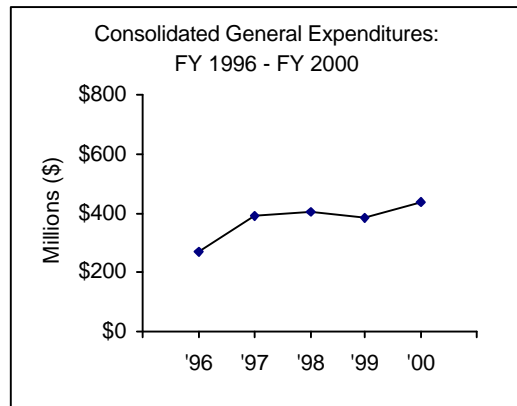
Consolidated Expenditures

Georgia's three consolidated governments reported expenditures totaling \$622 million in the last fiscal year.



Consolidated General Expenditures

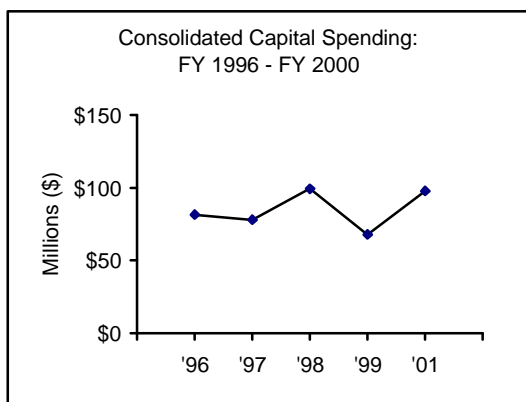
General expenditures for consolidated governments increased to a level of \$440 million in FY 2000 from \$380 million in the previous year. General expenditures accounted for over 70% of the consolidated spending dollar.



Consolidated General Expenditures, by Category: FY 2000

Category	Amount (\$)	% of Total
Public safety	\$126 million	20%
Administration	\$58 million	9%
Health and human services	\$43 million	7%
Highways, streets and drainage	\$29 million	5%
Leisure services	\$27 million	4%
Courts	\$19 million	3%
Community development	\$18 million	3%
Public works	\$12 million	2%
Other expenditures	\$11 million	2%
Education (non-school board)	\$0	0%

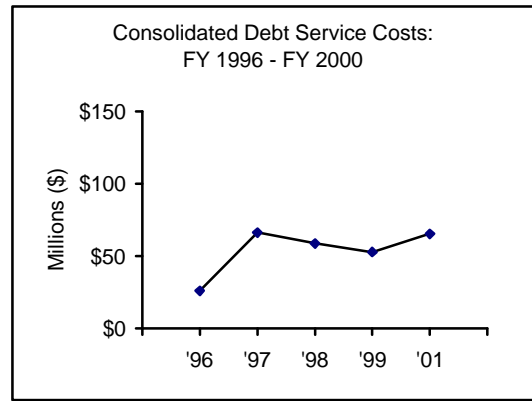
Public safety spending accounted for 20% of the total spending dollar in 2000, totaling \$126 million. Spending for administration amounted to \$58 million, up from \$51 in the previous year, to 9% of the total expenditure dollar. Spending for health and human services equaled \$43 million or 7% of consolidated total expenditures.



Consolidated governments spent a total of \$98 million in FY 2000 for capital projects up from \$68 million in the previous year. Included were costs for the purchase of equipment, land and structures, and construction projects. In the fiscal year, capital spending accounted for 16% of the consolidated spending dollar.

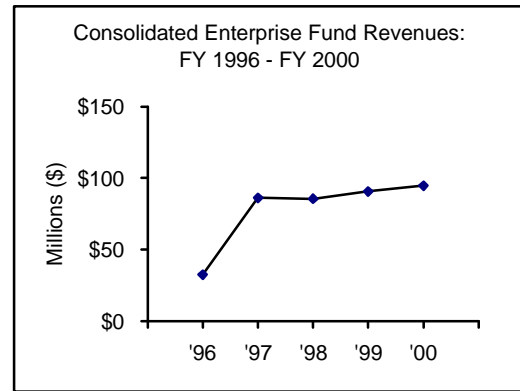
Consolidated Debt Service Costs

The three consolidated governments reported debt service costs amounting to \$65 million in the 2000 fiscal year. Debt service costs amounted to just under 10% of total spending in the fiscal year.



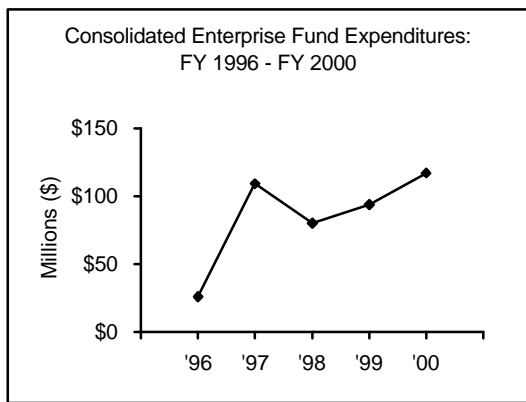
Finances of Consolidated Enterprise Funds

Consolidated governments realized a total of \$93 million in revenues from enterprise funds during the fiscal year, amounting to 17% of total revenues. Enterprise fund revenues have remained fairly stable as a source of funds for consolidated governments in the period since FY 1997.



Consolidated governments realized revenues of \$63 million from water and sewer systems during the 2000 fiscal year, 11% of total revenues. Solid waste enterprise funds generated revenues of \$10 million or 2% of total revenues. Revenues of other enterprise funds amounted to \$9.2 million while airport revenues amounted to \$8.7 million.

Revenues of Consolidated Enterprise Funds, by Type: FY 2000		
Category	Amount (\$)	% of total
Water and sewer supply system	\$63 million	11%
Solid waste system	\$10 million	2%
Other enterprise funds	\$9 million	2%
Airport	\$9 million	2%



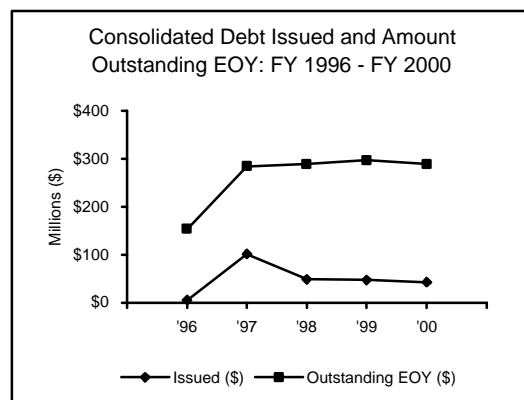
Expenditures from enterprise funds totaled \$117 million in FY 2000, 18% of total expenditures. Enterprise fund spending increased from the level of \$94 million reported in the previous year.

Category	Amount (\$)	% of total
Water and sewer supply system	\$71 million	11%
Other enterprise funds	\$26 million	4%
Airport	\$10 million	2%
Solid waste system	\$9 million	1%

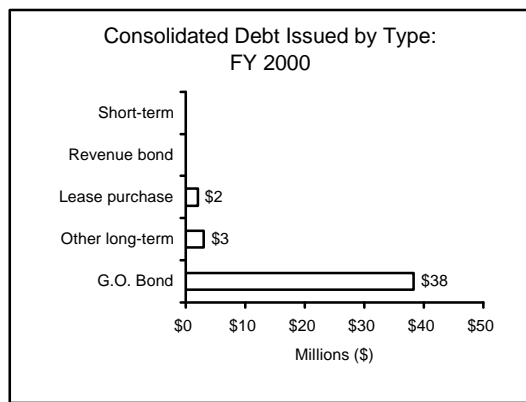
Expenditures for water and sewer systems from enterprise funds amounted to \$71 million in the 2000 fiscal year, or 11% of total expenditures. Expenditures for other enterprise funds amounted to an additional \$26 million. Spending for airports from enterprise funds totaled \$10 million and expenditures for solid waste systems amounted to \$9 million.

Consolidated Debt Patterns

At the end of the last fiscal year, consolidated governments reported a total of \$289 million in outstanding debt of all types. During the year, consolidated governments issued a total of \$43 million in new debt for all purposes.



Since the 1996 fiscal year, consolidated governments have issued a total of \$248 million in new debt of all types. The amount of debt outstanding at the end of each year has increased from a level of \$154 million to the present level of \$289 million.

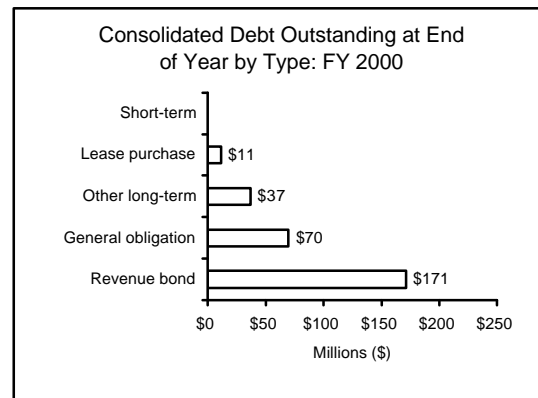


Consolidated governments issued a total of \$38 million in general obligation bond debt during the fiscal year, accounting for 88% of the new debt issued. Borrowing in the form of other long-term debt amounted to \$3 million while lease purchase borrowing amounted to less than \$2 million. Consolidated governments incurred no revenue bond or short-term borrowing during the fiscal year.

General obligation borrowing for multi-purposes totaled \$38 million or over 88% of the total borrowing by consolidated governments in FY 2000. Borrowing for water and sewer systems in the form of other long-term debt totaled \$2 million while borrowing in the form of lease pool for multi-purposes totaled just under \$2 million.

Consolidated Debt Issued by Purpose by Amount: FY 2000			
Category	Type	Amount (\$)	% of total
Multi-purpose	G.O.	\$38 million	88%
Water & sewer system	Other long-term	\$2.2 million	5%
Multi-purpose	Lease pool	\$2 million	4%
All other	Other long-term	\$1 million	2%

Borrowing in the form of revenue bonds, totaling \$171 million, accounted for the majority of the outstanding debt held by consolidated governments at the end of the last fiscal year. Outstanding general obligation borrowing amounted to \$70 million or one-fourth of the outstanding debt. Other long-term borrowing equaled \$37 million and outstanding lease pool borrowing totaled \$11 million.

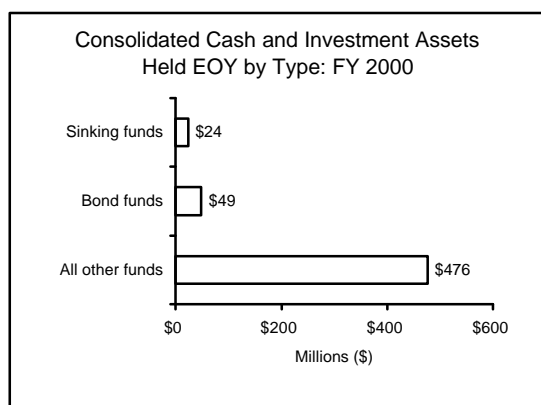
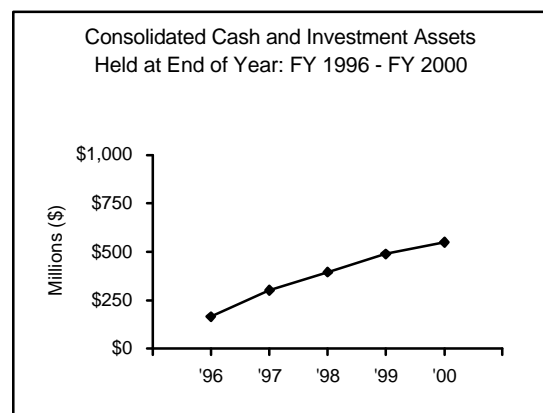


Water and sewer borrowing in the form of revenue bonds amounting to \$124 million, accounted for 43% of the outstanding debt held by consolidated governments at the end of the past fiscal year. G.O. borrowing for multi-purpose uses accounted for an additional \$67 million. Revenue bond borrowing for all other purposes amounted to \$41 million or 14% of the outstanding debt. Other long-term borrowing for water and sewer systems totaled \$21 million while other long-term borrowing for all other purposes amounted to an additional \$16 million.

Consolidated Debt Outstanding at End of Year by Purpose: FY 2000			
Category	Type	Amount (\$)	% of total
Water and sewer	Revenue	\$124 million	43%
Multi-purpose	G.O.	\$65 million	23%
All other	Revenue	\$41 million	14%
Water and sewer	Other long-term	\$21 million	7%
All other	Other long-term	\$16 million	6%

Consolidated Cash and Investment Assets

At the end of FY 2000, Georgia's consolidated governments held a total of \$549 million in cash and investment assets. Since the end of the 1996 fiscal year, the amount of cash and investment assets held by consolidated governments has increased from a level of \$165 million.



Consolidated governments at the end of the 2000 fiscal year held almost 90% of their cash and investment assets in the form of all other funds – a total of \$476 million. Assets held in bond funds accounted for \$49 million while those held in sinking funds accounted for \$24 million of the total amount held.

Appendix A: Data Categories

General Revenues

Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

Sales Taxes

- Local option sales tax
- MARTA tax ¹
- Special purpose sales tax

Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer tax
- Other intergovernmental revenues

Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants ²

Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

Other Revenues

- Interest earnings on investments
- Fines, forfeits and court fees

Fee collections of county officers ²

- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)
- Rents and royalties
- Cemetery fees
- All additional revenues

Enterprise Fund Revenues

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Revenues

- Operating revenue
- Other revenue

General Expenditures

Administration

- Financial administration
- Tax commissioner ²
- Tax assessor/appraiser ²
- General administration
- General government buildings
- General insurance
- Legal fees

Courts

- Superior court ²
- State court ²
- Juvenile and magistrate court ²
- Probate court ²
- Clerk of courts ²
- Municipal court ³

Public Safety and Corrections

- Sheriff's department ²
- Police department
- Correctional institute ²
- Jail
- Fire department

Community Development

- Community development
- Building inspection and regulation

Highways

- Highways, roads and bridges
- Drainage

Health and Human Service

- County/municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service

Appendix A: Data Categories

DHR physical and mental health grants ²

Leisure Services
Parks and recreation
Libraries

Public Works
Parking facilities
Natural resources
Garbage and trash collection
Garbage and trash disposal (landfill)

Education
Expend by general government

Other Expenditures

Enterprise Fund Expenditures

By Purpose
Water and sewer system
Electric supply system
Gas supply system
Airport
Solid waste system
Other enterprise funds

By Type of Expenditure
Current operations
Purchase of land, equipment and structures
Construction
Interest expense

Personnel Expenditures

Employee benefits
Salaries and wages for current operations
Salaries and wages for construction

Intergovernmental Expenditures

By Purpose
Parks and recreation
Jails
Fire protection
Police protection
Public health
Hospitals
Libraries
Public welfare

Garbage and trash collection
Garbage and trash disposal
Highways, streets and drainage
Water/sewer system
Electric supply system
Gas supply system
Public transit
Airport
Other purposes

Debt

Bond Debt, by Purpose
Airport
Education (non-school board)
Electric utility system
Fire protection
Gas utility system
Industrial revenue bonds
Law enforcement and corrections
Multi-purpose
Parks and recreation facilities
Public buildings
Public transit system
Solid waste systems
Streets, roads and highways
Water and sewer system
Other

Debt Issued, Retired, Interest Paid and Amount
Outstanding at Beginning and End of Year
Revenue bonds
General obligation bonds
Other long-term debt
Lease pool/Capital purchase
Short-term debt

Cash and Investment Assets Held at End of Fiscal Year

Cash and Deposits
Federal Securities
Federal Agency Securities
State and Local Government Securities

Cash and Investment Assets Held, by Type
Sinking funds
Bond funds
Held in other funds

1 – DeKalb and Fulton Counties only; 2 – County and consolidated governments; 3 – Consolidated and municipal governments

Appendix A: Data Categories

Appendix B:

County Local Government Finance Overview: FY 2000

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	5,881,470,224	764.79	100.0%
General Revenues	5,076,582,036	660.13	86.3%
Enterprise Fund Revenues	804,888,188	104.66	13.7%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	5,076,582,036	660.13	86.3%
Property Taxes	1,978,487,470	257.27	33.6%
Real and personal property taxes	1,543,560,296	200.71	26.2%
All other property taxes	434,927,174	56.56	7.4%
Sales Taxes	1,379,592,624	179.39	23.5%
Local option sales tax	516,684,543	67.19	8.8%
MARTA Taxes	189,999,758	24.71	3.2%
Special purpose sales tax	672,908,323	87.50	11.4%
Excise and special use taxes	224,290,971	29.17	3.8%
Alcoholic beverage taxes	37,467,180	4.87	0.6%
Insurance premiums taxes	136,108,300	17.70	2.3%
Hotel/motel taxes	32,195,377	4.19	0.5%
Franchise payments taxes	13,436,867	1.75	0.2%
Other excise and special use taxes	5,083,247	0.66	0.1%
Licenses, permits and fees	145,910,834	18.97	2.5%
Intergovernmental revenues, by source	499,532,722	64.96	8.5%
State	364,069,068	47.34	6.2%
Federal	95,675,194	12.44	1.6%
Local	39,788,460	5.17	0.7%
Service charges and other revenues	848,767,415	110.37	14.4%
Service charge revenues	171,649,371	22.32	2.9%
Other revenues	677,118,044	88.05	11.5%
Enterprise Fund Revenues	804,888,188	104.66	13.7%
Water and sewer system	666,773,138	86.70	11.3%
Electric supply system	0	0.00	0.0%
Gas supply system	475,105	0.06	0.0%
Airport	5,835,727	0.76	0.1%
Solid waste system	105,310,155	13.69	1.8%
Other enterprise funds	26,494,063	3.45	0.5%

Appendix B:

County Local Government Finance Overview: FY 2000

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	6,045,958,527	786.18	100.0%
General Expenditures	4,321,572,744	561.95	71.5%
Enterprise Fund Expenditures	1,078,232,144	140.21	17.8%
Debt Retirement and Interest Costs	646,153,639	84.02	10.7%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	4,321,572,744	561.95	71.5%
Administration	675,122,811	87.79	11.2%
Courts	315,730,872	41.06	5.2%
Public safety	1,030,117,678	133.95	17.0%
Community development	92,155,537	11.98	1.5%
Health and human services	538,016,580	69.96	8.9%
Leisure services	189,874,255	24.69	3.1%
Public works	67,848,975	8.82	1.1%
Highways, streets and drainage	298,603,620	38.83	4.9%
Education (non-school board)	1,278,838	0.17	0.0%
Other expenditures	170,369,332	22.15	2.8%
Capital expenditures	942,454,246	122.55	15.6%
Enterprise Fund Expenditures	1,078,232,144	140.21	17.8%
Water and sewer system	906,255,094	117.84	15.0%
Electric supply system	0	0.00	0.0%
Gas supply system	939,996	0.12	0.0%
Airport	13,484,568	1.75	0.2%
Solid waste system	105,848,721	13.76	1.8%
Other enterprise funds	51,703,765	6.72	0.9%
Debt Retirement and Interest Costs	646,153,639	84.02	10.7%
Debt retirement	483,170,314	62.83	8.0%
Interest costs	162,983,326	21.19	2.7%

Appendix B:
County Local Government Finance Overview: FY 2000

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	3,117,319,843	405.36	100.0%
Revenue bonds	1,820,334,960	236.70	58.4%
General obligation bonds	787,762,216	102.44	25.3%
Other long-term debt	178,058,069	23.15	5.7%
Lease pool/capital purchase	252,325,011	32.81	8.1%
Short-term debt	78,839,588	10.25	2.5%
Issued during fiscal year	966,514,832	125.68	100.0%
Revenue bonds	356,505,605	46.36	36.9%
General obligation bonds	69,110,000	8.99	7.2%
Other long-term debt	36,183,966	4.71	3.7%
Lease pool/capital purchase	259,667,048	33.77	26.9%
Short-term debt	245,048,213	31.86	25.4%
Retired during fiscal year	483,170,314	62.83	100.0%
Revenue bonds	59,351,031	7.72	12.3%
General obligation bonds	81,816,466	10.64	16.9%
Other long-term debt	26,310,996	3.42	5.4%
Lease pool/capital purchase	72,270,990	9.40	15.0%
Short-term debt	243,420,831	31.65	50.4%
Outstanding at end of year	3,586,131,491	466.32	100.0%
Revenue bonds	2,117,474,129	275.34	59.0%
General obligation bonds	761,185,356	98.98	21.2%
Other long-term debt	188,018,150	24.45	5.2%
Lease pool/capital purchase	438,994,603	57.08	12.2%
Short-term debt	80,459,253	10.46	2.2%
Interest paid on debt during year	162,983,326	21.19	100.0%
Revenue bonds	91,973,157	11.96	56.4%
General obligation bonds	40,569,792	5.28	24.9%
Other long-term debt	8,655,527	1.13	5.3%
Lease pool/capital purchase	15,845,940	2.06	9.7%
Short-term debt	5,938,910	0.77	3.6%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	4,734,177,967	615.60	100.0%
Held in sinking funds	134,782,776	17.53	2.8%
Held in bond funds	753,863,192	98.03	15.9%
Held in all other funds	3,845,531,999	500.05	81.2%

Appendix B:
County Local Government Finance Overview: FY 2000

Appendix C:

Municipal Local Government Finance Overview: FY 2000

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	4,337,353,187	1,608.54	100.0%
General Revenues	2,065,500,652	766.01	47.6%
Enterprise Fund Revenues	2,271,852,536	842.53	52.4%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	2,065,500,652	766.01	47.6%
Property Taxes	475,789,840	176.45	11.0%
Real and personal property taxes	419,627,898	155.62	9.7%
All other property taxes	56,161,942	20.83	1.3%
Sales Taxes	448,524,387	166.34	10.3%
Local option sales tax	358,697,360	133.03	8.3%
MARTA Taxes	816,879	0.30	0.0%
Special purpose sales tax	89,010,148	33.01	2.1%
Excise and special use taxes	386,275,504	143.25	8.9%
Alcoholic beverage taxes	63,512,465	23.55	1.5%
Insurance premiums taxes	94,543,634	35.06	2.2%
Hotel/motel taxes	72,720,172	26.97	1.7%
Franchise payments taxes	149,865,481	55.58	3.5%
Other excise and special use taxes	5,633,751	2.09	0.1%
Licenses, permits and fees	128,286,057	47.58	3.0%
Intergovernmental revenues, by source	193,866,448	71.90	4.5%
State	82,152,636	30.47	1.9%
Federal	72,339,979	26.83	1.7%
Local	39,373,833	14.60	0.9%
Service charges and other revenues	432,758,416	160.49	10.0%
Service charge revenues	157,827,092	58.53	3.6%
Other revenues	274,931,324	101.96	6.3%
Enterprise Fund Revenues	2,271,852,536	842.53	52.4%
Water and sewer system	774,623,593	287.28	17.9%
Electric supply system	641,348,702	237.85	14.8%
Gas supply system	238,348,606	88.39	5.5%
Airport	422,823,280	156.81	9.7%
Solid waste system	113,046,829	41.92	2.6%
Other enterprise funds	81,661,526	30.28	1.9%

Appendix C: Municipal Local Government Finance Overview: FY 2000

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	4,734,034,469	1,771.02	100.0%
General Expenditures	1,989,078,993	744.12	42.0%
Enterprise Fund Expenditures	2,269,756,535	849.13	47.9%
Debt Retirement and Interest Costs	475,198,941	177.77	10.0%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	1,989,078,993	744.12	42.0%
Administration	323,323,703	120.96	6.8%
Courts	34,506,743	12.91	0.7%
Public safety	691,062,317	258.53	14.6%
Community development	70,779,953	26.48	1.5%
Health and human services	13,033,913	4.88	0.3%
Leisure services	122,125,257	45.69	2.6%
Public works	100,740,397	37.69	2.1%
Highways, streets and drainage	173,132,640	64.77	3.7%
Education (non-school board)	23,104,987	8.64	0.5%
Other expenditures	143,524,560	53.69	3.0%
Capital expenditures	293,744,523	109.89	6.2%
Enterprise Fund Expenditures	2,269,756,535	849.13	47.9%
Water and sewer system	968,761,799	362.42	20.5%
Electric supply system	550,294,413	205.87	11.6%
Gas supply system	210,948,110	78.92	4.5%
Airport	315,591,393	118.06	6.7%
Solid waste system	121,239,210	45.36	2.6%
Other enterprise funds	102,921,610	38.50	2.2%
Debt Retirement and Interest Costs	475,198,941	177.77	10.0%
Debt retirement	274,014,226	102.51	5.8%
Interest costs	201,184,715	75.26	4.2%

Appendix C:
Municipal Local Government Finance Overview: FY 2000

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	3,801,614,479	1,409.86	100.0%
Revenue bonds	2,516,753,375	933.36	66.2%
General obligation bonds	688,529,472	255.35	18.1%
Other long-term debt	361,243,471	133.97	9.5%
Lease pool/capital purchase	222,165,883	82.39	5.8%
Short-term debt	12,922,278	4.79	0.3%
Issued during fiscal year	1,646,350,270	610.56	100.0%
Revenue bonds	1,411,121,310	523.33	85.7%
General obligation bonds	59,536,374	22.08	3.6%
Other long-term debt	79,561,560	29.51	4.8%
Lease pool/capital purchase	76,041,530	28.20	4.6%
Short-term debt	20,089,496	7.45	1.2%
Retired during fiscal year	274,014,226	101.62	100.0%
Revenue bonds	156,645,607	58.09	57.2%
General obligation bonds	29,615,183	10.98	10.8%
Other long-term debt	30,370,977	11.26	11.1%
Lease pool/capital purchase	40,312,144	14.95	14.7%
Short-term debt	17,070,315	6.33	6.2%
Outstanding at end of year	5,173,075,528	1,918.48	100.0%
Revenue bonds	3,769,610,600	1,397.99	72.9%
General obligation bonds	718,450,663	266.44	13.9%
Other long-term debt	410,342,445	152.18	7.9%
Lease pool/capital purchase	258,708,992	95.94	5.0%
Short-term debt	15,962,828	5.92	0.3%
Interest paid on debt during year	201,184,715	74.61	100.0%
Revenue bonds	137,709,109	51.07	68.4%
General obligation bonds	36,461,109	13.52	18.1%
Other long-term debt	14,572,607	5.40	7.2%
Lease pool/capital purchase	11,751,067	4.36	5.8%
Short-term debt	690,823	0.26	0.3%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	3,366,919,096	1,248.65	100.0%
Held in sinking funds	276,286,964	102.46	8.2%
Held in bond funds	971,483,931	360.28	28.9%
Held in all other funds	2,119,148,201	785.90	62.9%

Appendix C:
Municipal Local Government Finance Overview: FY 2000

Appendix D:

Consolidated Local Government Finance Overview: FY 2000

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	568,488,393	1,166.00	100.0%
General Revenues	476,677,234	977.69	83.8%
Enterprise Fund Revenues	91,811,159	188.31	16.2%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	476,677,234	977.69	83.8%
Property Taxes	117,847,712	241.71	20.7%
Real and personal property taxes	88,329,937	181.17	15.5%
All other property taxes	29,517,775	60.54	5.2%
Sales Taxes	146,922,985	301.35	25.8%
Local option sales tax	75,533,640	154.92	13.3%
MARTA Taxes	0	0.00	0.0%
Special purpose sales tax	71,389,345	146.42	12.6%
Excise and special use taxes	56,370,292	115.62	9.9%
Alcoholic beverage taxes	7,572,027	15.53	1.3%
Insurance premiums taxes	18,552,734	38.05	3.3%
Hotel/motel taxes	7,002,129	14.36	1.2%
Franchise payments taxes	22,538,182	46.23	4.0%
Other excise and special use taxes	705,220	1.45	0.1%
Licenses, permits and fees	19,218,767	39.42	3.4%
Intergovernmental revenues, by source	54,237,066	111.24	9.5%
State	38,062,413	78.07	6.7%
Federal	15,446,528	31.68	2.7%
Local	728,125	1.49	0.1%
Service charges and other revenues	82,080,412	168.35	14.4%
Service charge revenues	22,301,312	45.74	3.9%
Other revenues	59,779,100	122.61	10.5%
Enterprise Fund Revenues	91,811,159	188.31	16.2%
Water and sewer system	63,366,400	129.97	11.1%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	9,861,965	20.23	1.7%
Solid waste system	8,680,469	17.80	1.5%
Other enterprise funds	9,902,325	20.31	1.7%

Appendix D:
Consolidated Local Government Finance Overview: FY 2000

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	622,377,381	1,276.53	100.0%
General Expenditures	440,287,599	903.05	70.7%
Enterprise Fund Expenditures	116,861,367	239.69	18.8%
Debt Retirement and Interest Costs	65,228,415	133.79	10.5%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	440,287,599	903.05	70.7%
Administration	58,499,107	119.98	9.4%
Courts	19,086,131	39.15	3.1%
Public safety	125,767,964	257.96	20.2%
Community development	17,842,181	36.60	2.9%
Health and human services	42,646,775	87.47	6.9%
Leisure services	27,214,597	55.82	4.4%
Public works	11,772,624	24.15	1.9%
Highways, streets and drainage	28,601,903	58.66	4.6%
Education (non-school board)	0	0.00	0.0%
Other expenditures	11,012,428	22.59	1.8%
Capital expenditures	97,843,889	200.68	15.7%
Enterprise Fund Expenditures	116,861,367	239.69	18.8%
Water and sewer system	71,323,764	146.29	11.5%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	10,368,680	21.27	1.7%
Solid waste system	9,259,742	18.99	1.5%
Other enterprise funds	25,909,181	53.14	4.2%
Debt Retirement and Interest Costs	65,228,415	133.79	10.5%
Debt retirement	51,968,540	106.59	8.4%
Interest costs	13,259,875	27.20	2.1%

Appendix D:
Consolidated Local Government Finance Overview: FY 2000

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	297,579,080	610.35	100.0%
Revenue bonds	201,903,846	414.12	67.8%
General obligation bonds	44,855,000	92.00	15.1%
Other long-term debt	36,507,101	74.88	12.3%
Lease pool/capital purchase	14,313,133	29.36	4.8%
Short-term debt	0	0.00	0.0%
Issued during fiscal year	43,346,881	88.91	100.0%
Revenue bonds	0	0.00	0.0%
General obligation bonds	38,330,000	78.62	88.4%
Other long-term debt	3,229,903	6.62	7.5%
Lease pool/capital purchase	1,786,978	3.67	4.1%
Short-term debt	0	0.00	0.0%
Retired during fiscal year	51,968,540	106.59	100.0%
Revenue bonds	30,872,916	63.32	59.4%
General obligation bonds	13,600,000	27.89	26.2%
Other long-term debt	2,814,685	5.77	5.4%
Lease pool/capital purchase	4,680,939	9.60	9.0%
Short-term debt	0	0.00	0.0%
Outstanding at end of year	288,957,421	592.67	100.0%
Revenue bonds	171,030,930	350.79	59.2%
General obligation bonds	69,585,000	142.72	24.1%
Other long-term debt	36,922,319	75.73	12.8%
Lease pool/capital purchase	11,419,172	23.42	4.0%
Short-term debt	0	0.00	0.0%
Interest paid on debt during year	13,259,875	27.20	100.0%
Revenue bonds	8,669,368	17.78	65.4%
General obligation bonds	1,895,310	3.89	14.3%
Other long-term debt	2,089,335	4.29	15.8%
Lease pool/capital purchase	605,862	1.24	4.6%
Short-term debt	0	0.00	0.0%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	549,301,950	1,126.65	100.0%
Held in sinking funds	23,909,431	49.04	4.4%
Held in bond funds	48,958,319	100.42	8.9%
Held in all other funds	476,434,200	977.19	86.7%

Appendix D:
Consolidated Local Government Finance Overview: FY 2000

Appendix E: County and Consolidated Governments
Included in the 2000 Local Government Finance Highlights

Jurisdiction	Responded to survey	Jurisdiction	Responded to survey	Jurisdiction	Responded to survey
1 Appling	Yes	49 Dougherty	Yes	97 Madison	Yes
2 Athens-Clarke	Yes	50 Douglas	Yes	98 Marion	Yes
3 Atkinson	Yes	51 Early	Yes	99 McDuffie	Yes
4 Augusta/Richmond	Yes	52 Echols	Yes	100 McIntosh	Yes
5 Bacon	Yes	53 Effingham	Yes	101 Meriwether	Yes
6 Baker	Yes	54 Elbert	Yes	102 Miller	Yes
7 Baldwin	Yes	55 Emanuel	Yes	103 Mitchell	Yes
8 Banks	Yes	56 Evans	Yes	104 Monroe	Yes
9 Barrow	Yes	57 Fannin	Yes	105 Montgomery	Yes
10 Bartow	Yes	58 Fayette	Yes	106 Morgan	Yes
11 Ben Hill	Yes	59 Floyd	Yes	107 Murray	Yes
12 Berrien	Yes	60 Forsyth	Yes	108 Newton	Yes
13 Bibb	Yes	61 Franklin	Yes	109 Oconee	Yes
14 Bleckley	Yes	62 Fulton	Yes	110 Oglethorpe	Yes
15 Brantley	Yes	63 Gilmer	Yes	111 Paulding	Yes
16 Brooks	Yes	64 Glascock	Yes	112 Peach	Yes
17 Bryan	Yes	65 Glynn	Yes	113 Pickens	Yes
18 Bulloch	Yes	66 Gordon	Yes	114 Pierce	Yes
19 Burke	Yes	67 Grady	Yes	115 Pike	Yes
20 Butts	Yes	68 Greene	Yes	116 Polk	Yes
21 Calhoun	Yes	69 Gwinnett	Yes	117 Pulaski	Yes
22 Camden	Yes	70 Habersham	Yes	118 Putnam	Yes
23 Candler	Yes	71 Hall	Yes	119 Quitman	Yes
24 Carroll	Yes	72 Hancock	Yes	120 Rabun	Yes
25 Catoosa	Yes	73 Haralson	Yes	121 Randolph	Yes
26 Charlton	Yes	74 Harris	Yes	122 Rockdale	Yes
27 Chatham	Yes	75 Hart	Yes	123 Schley	Yes
28 Chattahoochee	Yes	76 Heard	Yes	124 Screven	Yes
29 Chattooga	Yes	77 Henry	Yes	125 Seminole	Yes
30 Cherokee	Yes	78 Houston	Yes	126 Spalding	Yes
31 Clay	Yes	79 Irwin	Yes	127 Stephens	Yes
32 Clayton	Yes	80 Jackson	Yes	128 Stewart	Yes
33 Clinch	Yes	81 Jasper	Yes	129 Sumter	Yes
34 Cobb	Yes	82 Jeff Davis	Yes	130 Talbot	Yes
35 Coffee	Yes	83 Jefferson	Yes	131 Taliaferro	Yes
36 Colquitt	Yes	84 Jenkins	No	132 Tattnall	Yes
37 Columbia	Yes	85 Johnson	Yes	133 Taylor	Yes
38 Columbus/Muscogee	Yes	86 Jones	Yes	134 Telfair	Yes
39 Cook	Yes	87 Lamar	Yes	135 Terrell	Yes
40 Coweta	Yes	88 Lanier	Yes	136 Thomas	Yes
41 Crawford	Yes	89 Laurens	Yes	137 Tift	Yes
42 Crisp	Yes	90 Lee	Yes	138 Toombs	Yes
43 Dade	Yes	91 Liberty	Yes	139 Towns	Yes
44 Dawson	Yes	92 Lincoln	Yes	140 Treutlen	Yes
45 Decatur	Yes	93 Long	Yes	141 Troup	Yes
46 DeKalb	Yes	94 Lowndes	Yes	142 Turner	Yes
47 Dodge	Yes	95 Lumpkin	Yes	143 Twiggs	Yes
48 Dooly	Yes	96 Macon	Yes	144 Union	Yes

Appendix E: County and Consolidated Governments
Included in the 2000 Local Government Finance Highlights

Jurisdiction	Responded to survey	Jurisdiction	Responded to survey	Jurisdiction	Responded to survey
145 Upson	Yes				
146 Walker	Yes				
147 Walton	Yes				
148 Ware	Yes				
149 Warren	Yes				
150 Washington	Yes				
151 Wayne	Yes				
152 Webster	Yes				
153 Wheeler	Yes				
154 White	Yes				
155 Whitfield	Yes				
156 Wilcox	Yes				
157 Wilkes	Yes				
158 Wilkinson	Yes				
159 Worth	Yes				

Appendix F: Municipal Governments

Included in the 2000 Local Government Finance Highlights

Jurisdiction	Responded to survey	Jurisdiction	Responded to survey	Jurisdiction	Responded to survey
1 Abbeville	Yes	49 Blairsville	Yes	97 Chester	Yes
2 Acworth	Yes	50 Blakely	Yes	98 Chickamauga	Yes
3 Adairsville	Yes	51 Bloomingdale	Yes	99 Clarkesville	Yes
4 Adel	Yes	52 Blue Ridge	Yes	100 Clarkston	Yes
5 Adrian	Yes	53 Bluffton	Yes	101 Claxton	Yes
6 Ailey	Yes	54 Blythe	Yes	102 Clayton	Yes
7 Alamo	Yes	55 Bogart	Yes	103 Clermont	Yes
8 Alapaha	Yes	56 Boston	Yes	104 Cleveland	Yes
9 Albany	Yes	57 Bostwick	Yes	105 Climax	Yes
10 Aldora	Yes	58 Bowdon	Yes	106 Cobbtown	Yes
11 Allenhurst	Yes	59 Bowersville	Yes	107 Cochran	Yes
12 Allentown	Yes	60 Bowman	Yes	108 Cohutta	Yes
13 Alma	Yes	61 Braselton	Yes	109 Colbert	Yes
14 Alpharetta	Yes	62 Braswell	Yes	110 Coleman	Yes
15 Alston	Yes	63 Bremen	Yes	111 College Park	Yes
16 Alto	Yes	64 Brinson	Yes	112 Collins	Yes
17 Ambrose	Yes	65 Bronwood	Yes	113 Colquitt	Yes
18 Americus	Yes	66 Brooklet	Yes	114 Comer	Yes
19 Andersonville	Yes	67 Brooks	Yes	115 Commerce	Yes
20 Arabi	Yes	68 Broxton	Yes	116 Concord	Yes
21 Aragon	Yes	69 Brunswick	Yes	117 Conyers	Yes
22 Arcade	Yes	70 Buchanan	Yes	118 Coolidge	Yes
23 Argyle	No	71 Buckhead	Yes	119 Cordele	Yes
24 Arlington	Yes	72 Buena Vista	Yes	120 Cornelia	Yes
25 Arnoldsville	Yes	73 Buford	Yes	121 Covington	Yes
26 Ashburn	Yes	74 Butler	Yes	122 Crawford	Yes
27 Atlanta	Yes	75 Byromville	Yes	123 Crawfordville	Yes
28 Attapulgus	Yes	76 Byron	Yes	124 Culloden	Yes
29 Auburn	Yes	77 Cadwell	Yes	125 Cumming	Yes
30 Austell	Yes	78 Cairo	Yes	126 Cusseta	Yes
31 Avalon	No	79 Calhoun	Yes	127 Cuthbert	Yes
32 Avera	Yes	80 Camak	Yes	128 Dacula	Yes
33 Avondale Estates	Yes	81 Camilla	Yes	129 Dahlonega	Yes
34 Baconton	Yes	82 Canon	Yes	130 Daisy	Yes
35 Bainbridge	Yes	83 Canton	Yes	131 Dallas	Yes
36 Baldwin	Yes	84 Carl	Yes	132 Dalton	Yes
37 Ball Ground	Yes	85 Carlton	Yes	133 Damascus	Yes
38 Barnesville	Yes	86 Carnesville	Yes	134 Danielsville	Yes
39 Bartow	Yes	87 Carrollton	Yes	135 Danville	Yes
40 Barwick	Yes	88 Cartersville	Yes	136 Darien	Yes
41 Baxley	Yes	89 Cave Spring	Yes	137 Dasher	No
42 Bellville	Yes	90 Cecil	Yes	138 Davisboro	Yes
43 Berkeley Lake	Yes	91 Cedartown	Yes	139 Dawson	Yes
44 Berlin	Yes	92 Centerville	Yes	140 Dawsonville	Yes
45 Bethlehem	Yes	93 Centralhatchee	Yes	141 Dearing	Yes
46 Between	Yes	94 Chamblee	Yes	142 Decatur	Yes
47 Bishop	Yes	95 Chatsworth	Yes	143 Deepstep	Yes
48 Blackshear	Yes	96 Chauncey	Yes	144 Demorest	Yes

Appendix F: Municipal Governments Included in the 2000 Local Government Finance Highlights

Jurisdiction	Responded to survey	Jurisdiction	Responded to survey	Jurisdiction	Responded to survey
145 Denton	Yes	193 Garden City	Yes	241 Hull	Yes
146 DeSoto	Yes	194 Garfield	Yes	242 Ideal	Yes
147 Dexter	Yes	195 Gay	Yes	243 Ila	Yes
148 Dillard	Yes	196 Geneva	Yes	244 Iron City	Yes
149 Doerun	Yes	197 Georgetown	Yes	245 Irwinton	Yes
150 Donalsonville	Yes	198 Gibson	Yes	246 Ivey	Yes
151 Dooling	No	199 Gillsville	Yes	247 Jackson	Yes
152 Doraville	Yes	200 Girard	Yes	248 Jacksonville	Yes
153 Douglas	Yes	201 Glennville	Yes	249 Jakin	Yes
154 Douglasville	Yes	202 Glenwood	Yes	250 Jasper	Yes
155 Dublin	Yes	203 Good Hope	Yes	251 Jefferson	Yes
156 Dudley	Yes	204 Gordon	Yes	252 Jeffersonville	Yes
157 Duluth	Yes	205 Graham	Yes	253 Jenkinsburg	Yes
158 DuPont	Yes	206 Grantville	No	254 Jersey	Yes
159 East Dublin	Yes	207 Gray	Yes	255 Jesup	Yes
160 East Ellijay	Yes	208 Grayson	Yes	256 Jonesboro	Yes
161 East Point	Yes	209 Greensboro	Yes	257 Junction City	Yes
162 Eastman	Yes	210 Greenville	Yes	258 Kennesaw	Yes
163 Eatonton	Yes	211 Griffin	Yes	259 Keysville	Yes
164 Edgehill	Yes	212 Grovetown	Yes	260 Kingsland	Yes
165 Edison	Yes	213 Gum Branch	Yes	261 Kingston	Yes
166 Elberton	Yes	214 Guyton	Yes	262 Kite	Yes
167 Ellaville	Yes	215 Hagan	Yes	263 LaFayette	Yes
168 Ellenton	Yes	216 Hahira	Yes	264 LaGrange	Yes
169 Ellijay	Yes	217 Hamilton	Yes	265 Lake City	Yes
170 Emerson	Yes	218 Hampton	Yes	266 Lake Park	Yes
171 Enigma	Yes	219 Hapeville	Yes	267 Lakeland	Yes
172 Ephesus	Yes	220 Haralson	Yes	268 Lavonia	Yes
173 Eton	Yes	221 Harlem	Yes	269 Lawrenceville	Yes
174 Euharlee	Yes	222 Harrison	Yes	270 Leary	Yes
175 Fairburn	Yes	223 Hartwell	Yes	271 Leesburg	Yes
176 Fairmount	Yes	224 Hawkinsville	Yes	272 Lenox	Yes
177 Fargo	Yes	225 Hazlehurst	Yes	273 Leslie	Yes
178 Fayetteville	Yes	226 Helen	Yes	274 Lexington	Yes
179 Fitzgerald	Yes	227 Helena	Yes	275 Lilburn	Yes
180 Flemington	Yes	228 Hephzibah	Yes	276 Lilly	Yes
181 Flovilla	Yes	229 Hiawassee	Yes	277 Lincolnton	Yes
182 Flowery Branch	Yes	230 Higgston	Yes	278 Lithonia	Yes
183 Folkston	Yes	231 Hiltonia	Yes	279 Locust Grove	Yes
184 Forest Park	Yes	232 Hinesville	Yes	280 Loganville	Yes
185 Forsyth	Yes	233 Hiram	Yes	281 Lone Oak	Yes
186 Fort Gaines	Yes	234 Hoboken	Yes	282 Lookout Mountain	Yes
187 Fort Oglethorpe	Yes	235 Hogansville	Yes	283 Louisville	Yes
188 Fort Valley	Yes	236 Holly Springs	Yes	284 Lovejoy	No
189 Franklin	Yes	237 Homeland	Yes	285 Ludowici	Yes
190 Franklin Springs	Yes	238 Homer	Yes	286 Lula	Yes
191 Funston	Yes	239 Homerville	Yes	287 Lumber City	Yes
192 Gainesville	Yes	240 Hoschton	Yes	288 Lumpkin	Yes

Appendix F: Municipal Governments

Included in the 2000 Local Government Finance Highlights

Jurisdiction	Responded to survey	Jurisdiction	Responded to survey	Jurisdiction	Responded to survey
289 Luthersville	Yes	337 Newington	Yes	385 Quitman	Yes
290 Lyerly	Yes	338 Newnan	Yes	386 Ranger	No
291 Lyons	Yes	339 Newton	Yes	387 Ray City	Yes
292 Macon	Yes	340 Nicholls	Yes	388 Rayle	Yes
293 Madison	Yes	341 Nicholson	Yes	389 Rebecca	Yes
294 Manassas	Yes	342 Norcross	Yes	390 Register	Yes
295 Manchester	Yes	343 Norman Park	Yes	391 Reidsville	Yes
296 Mansfield	Yes	344 North High Shoals	Yes	392 Remerton	Yes
297 Marietta	Yes	345 Norwood	Yes	393 Rentz	Yes
298 Marshallville	Yes	346 Nunez	Yes	394 Resaca	Yes
299 Martin	No	347 Oak Park	No	395 Rest Haven	Yes
300 Maxeys	Yes	348 Oakwood	Yes	396 Reynolds	Yes
301 Maysville	Yes	349 Ochlocknee	Yes	397 Rhine	Yes
302 McCaysville	Yes	350 Ocilla	Yes	398 Riceboro	Yes
303 McDonough	Yes	351 Oconee	Yes	399 Richland	Yes
304 McIntyre	Yes	352 Odum	Yes	400 Richmond Hill	Yes
305 McRae	Yes	353 Offerman	Yes	401 Riddleville	Yes
306 Meansville	Yes	354 Oglethorpe	Yes	402 Rincon	Yes
307 Meigs	Yes	355 Oliver	Yes	403 Ringgold	Yes
308 Menlo	Yes	356 Omega	Yes	404 Riverdale	Yes
309 Metter	Yes	357 Orchard Hill	Yes	405 Riverside	Yes
310 Midville	Yes	358 Oxford	Yes	406 Roberta	Yes
311 Midway	Yes	359 Palmetto	Yes	407 Rochelle	Yes
312 Milan	Yes	360 Parrott	Yes	408 Rockmart	Yes
313 Milledgeville	Yes	361 Patterson	Yes	409 Rocky Ford	No
314 Millen	Yes	362 Pavo	Yes	410 Rome	Yes
315 Milner	Yes	363 Payne City	Yes	411 Roopville	Yes
316 Mitchell	Yes	364 Peachtree City	Yes	412 Rossville	Yes
317 Molena	Yes	365 Pearson	Yes	413 Roswell	Yes
318 Monroe	Yes	366 Pelham	Yes	414 Royston	Yes
319 Montezuma	Yes	367 Pembroke	Yes	415 Rutledge	Yes
320 Monticello	Yes	368 Pendergrass	Yes	416 Sale City	Yes
321 Montrose	Yes	369 Perry	Yes	417 Sandersville	Yes
322 Moreland	Yes	370 Pine Lake	Yes	418 Santa Claus	Yes
323 Morgan	Yes	371 Pine Mountain	Yes	419 Sardis	Yes
324 Morganton	Yes	372 Pinehurst	Yes	420 Sasser	Yes
325 Morrow	Yes	373 Pineview	Yes	421 Savannah	Yes
326 Morven	Yes	374 Pitts	Yes	422 Scotland	Yes
327 Moultrie	Yes	375 Plains	Yes	423 Screven	Yes
328 Mount Airy	Yes	376 Plainville	Yes	424 Senoia	Yes
329 Mount Vernon	Yes	377 Pooler	Yes	425 Shady Dale	Yes
330 Mount Zion	Yes	378 Port Wentworth	Yes	426 Sharon	Yes
331 Mountain City	Yes	379 Portal	Yes	427 Sharpsburg	No
332 Mountain Park	Yes	380 Porterdale	Yes	428 Shellman	Yes
333 Nahunta	Yes	381 Poulán	Yes	429 Shiloh	Yes
334 Nashville	Yes	382 Powder Springs	Yes	430 Siloam	Yes
335 Nelson	Yes	383 Preston	Yes	431 Sky Valley	Yes
336 Newborn	Yes	384 Pulaski	Yes	432 Smithville	Yes

Appendix F: Municipal Governments
Included in the 2000 Local Government Finance Highlights

Jurisdiction	Responded to survey	Jurisdiction	Responded to survey	Jurisdiction	Responded to survey
433 Smyrna	Yes	481 Ty Ty	Yes	529 Zebulon	Yes
434 Snellville	Yes	482 Tybee Island	Yes		
435 Social Circle	Yes	483 Tyrone	Yes		
436 Soperton	Yes	484 Unadilla	Yes		
437 Sparks	Yes	485 Union City	Yes		
438 Sparta	Yes	486 Union Point	Yes		
439 Springfield	Yes	487 Uvalda	Yes		
440 St. Marys	Yes	488 Valdosta	Yes		
441 Stapleton	Yes	489 Varnell	Yes		
442 Statesboro	Yes	490 Vernonburg	Yes		
443 Statham	Yes	491 Vidalia	Yes		
444 Stillmore	Yes	492 Vidette	Yes		
445 Stockbridge	Yes	493 Vienna	Yes		
446 Stone Mountain	Yes	494 Villa Rica	Yes		
447 Sugar Hill	Yes	495 Waco	Yes		
448 Summertown	Yes	496 Wadley	Yes		
449 Summerville	Yes	497 Waleska	Yes		
450 Sumner	Yes	498 Walnut Grove	Yes		
451 Sunny Side	Yes	499 Walthourville	Yes		
452 Surrency	Yes	500 Warm Springs	Yes		
453 Suwanee	Yes	501 Warner Robins	Yes		
454 Swainsboro	Yes	502 Warrenton	Yes		
455 Sycamore	Yes	503 Warwick	Yes		
456 Sylvania	Yes	504 Washington	Yes		
457 Sylvester	Yes	505 Watkinsville	Yes		
458 Talbotton	Yes	506 Waverly Hall	Yes		
459 Talking Rock	No	507 Waycross	Yes		
460 Tallapoosa	Yes	508 Waynesboro	Yes		
461 Tallulah Falls	Yes	509 West Point	Yes		
462 Talmo	Yes	510 Weston	Yes		
463 Tarrytown	Yes	511 Whigham	Yes		
464 Taylorsville	Yes	512 White	Yes		
465 Temple	Yes	513 White Plains	Yes		
466 Tennille	Yes	514 Whitesburg	Yes		
467 Thomaston	Yes	515 Willacoochee	Yes		
468 Thomasville	Yes	516 Williamson	Yes		
469 Thomson	Yes	517 Winder	Yes		
470 Thunderbolt	Yes	518 Winterville	Yes		
471 Tifton	Yes	519 Woodbine	Yes		
472 Tiger	Yes	520 Woodbury	Yes		
473 Tignall	Yes	521 Woodland	Yes		
474 Toccoa	Yes	522 Woodstock	Yes		
475 Toombsboro	Yes	523 Woodville	Yes		
476 Trenton	Yes	524 Woolsey	Yes		
477 Trion	Yes	525 Wrens	Yes		
478 Tunnell Hill	Yes	526 Wrightsville	Yes		
479 Turin	Yes	527 Yatesville	Yes		
480 Twin City	Yes	528 Young Harris	Yes		